



DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI

Direct Pay Permit Application

To Remit Sales and Use Tax Direct to the Mississippi Department of Revenue

Form 72-15-08

TAXPAYER INFORMATION

1. _____ Legal Name of Business	5. _____ Name of County Where Facility Is Located
2. _____ Mailing Address	6. _____ Physical Address (Do not enter P.O. Box)
3. _____ City State Zip Code	7. _____ City State Zip Code
4. _____ Doing Business As (DBA)	8. Use Tax Account Number: _____ - _____

Check Purpose for Requesting Direct Pay Permit:

☐ **Qualified Industry** (Check One): ☐ Casino ☐ Economic Incentive ☐ Manufacturer ☐ Producers of Oil & Gas ☐ Public Utility ☐ Other
The Permit to remit tax directly to the Mississippi Department of Revenue is only available to certain eligible industries due to multiple rates of tax. All other industries must remit tax to the vendors.

☐ **Aerospace Industry Enterprises Exemption** MDA Certificate Number: _____ (Required)
Available for a business enterprise certified by the MDA as aerospace industry enterprises ONLY on the purchase of component building materials and equipment, or the lease of machinery and equipment, used in the initial construction or expansion of the enterprise.

☐ **Bond Financing Exemption** (Check One): ☐ Industrial Revenue Development Bond ☐ Rural Economic Development Bond
Available for an eligible business that has obtained bond financing through the MBFC. MBFC Certificate Number: _____ (Required)

☐ **Broadband Technology Exemption**
Available for telecommunication businesses on the purchase of equipment used in the deployment of broadband technology.

☐ **Clean Energy Business Enterprises Exemption** MDA Certificate Number: _____ (Required)
Available for certain clean energy business enterprises that locate or expand in this state with a minimum capital investment of fifty million dollars (\$50,000,000) and the creation of two hundred fifty (250) new, full-time jobs.

☐ **Construction or Expansion Exemption** MDA Certificate Number: _____ (If Applicable)
Available for the construction or expansion of certain businesses.

☐ **Data Center Enterprises Exemption** MDA Certificate Number: _____ (Required)
Available for any business enterprise owning or operating a data center with a minimum capital investment in Mississippi of fifty million dollars (\$50,000,000) and creates at least fifty (50) new, full-time jobs with an annual salary of at least one hundred fifty percent (150%) of the average annual wage in this state.

☐ **GAP Area Exemption** MDA Certificate Number: _____ (Required)
Available for a qualified business within a Growth and Prosperity (GAP) Area for a ten (10) year period ONLY on component materials, machinery and equipment used in the initial construction or expansion of the business in the GAP Area.

☐ **Health Care Industry Zone Exemption** MDA Certificate Number: _____ (Required)
Available for a qualified business located within a Health Care Industry Zone ONLY on component materials used in the initial construction, addition or improvement of a health care facility, and machinery and equipment for use in such facility.

☐ **Major Economic Impact Project Exemption** MDA Certificate Number: _____ (Required)
Entities establishing or operating as a Major Economic Impact Project, as defined by Miss. Code Ann. Section 57-75-5(f), must obtain a direct pay permit.

☐ **Motion Picture Production** MDA Certificate Number: _____ (Required)
Available for production companies on the purchase of equipment used in the production of a motion picture.

☐ **National/ Regional Headquarters Exemption**
Available for an eligible business that creates, transfers, or expands its national or regional headquarters for component materials used in the construction, addition or improvement of a building and machinery and equipment for use in the facility.

This Application is hereby made for permission to pay Mississippi Sales and Use Tax directly to the Mississippi Department of Revenue on purchases in lieu of paying to the vendor. The Direct Pay Permit number should be furnished to vendors so that the retail sales or use tax will not be charged only on the qualified purchases. Full responsibility is hereby assumed for the payment of **ALL** sales and use tax on purchases, at the appropriate rate of tax, EXCEPT for the tax due on the production of mineral and natural resource products and the contractors' tax due on taxable contracts while the permit is in effect. All sales and use tax due on purchases will be paid under the use tax number and reported on the appropriate form. For businesses which receive a Direct Pay Permit for the incentive only, the permit will no longer be effective and will stand rescinded when the project is complete. After this date, tax will be remitted to all vendors in the normal course of business.

_____ Printed Name	_____ Signature
(_____) _____ Telephone Number	_____ Title
	_____ Date